

Deloitte Tax LLP  
600 Renaissance Center, Suite 900  
Detroit, Michigan 48243  
Telephone: (313) 396-3000  
Scott Shekell, Partner

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	
	)	Chapter 11
MOTORS LIQUIDATION COMPANY, <i>et al.</i>	)	
	)	Case No. 09-50026 (REG)
	)	
Debtors.	)	Jointly Administered

**SUMMARY SHEET ACCOMPANYING FIRST INTERIM FEE APPLICATION  
OF DELOITTE TAX LLP AS TAX SERVICES PROVIDER FOR THE PERIOD  
FROM JANUARY 1, 2010 THROUGH MAY 31, 2010**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Services to:	the above-captioned debtors
Date of Approval:	nunc pro tunc to January 1, 2010
Period for which Compensation and Reimbursement is Sought:	January 1, 2010 through May 31, 2010
Total Fees Requested:	\$ 579,817.00
Total Expenses Requested:	\$ <u>135.00</u>
Total of Fees and Expenses:	\$ 579,952.00
Less: amounts previously paid:	\$ 0.00
Total Cash Payment Requested:	\$ 579,952.00

This is an Interim Fee Application.

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**FIRST INTERIM FEE APPLICATION OF DELOITTE TAX LLP  
AS TAX SERVICES PROVIDERS FOR THE PERIOD FROM  
JANUARY 1, 2010 THROUGH MAY 31, 2010**

Deloitte Tax LLP ("Deloitte Tax"), as tax services provider to the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"), respectfully represents:

**INTRODUCTION**

1. This is Deloitte Tax's First Application (the "First Interim Fee Application") for the allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Local Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), the Court's General Orders M-104 and M-389 (the "General Orders"), the United States Trustees Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 adopted on January 30, 1996 (the "UST Guidelines") and the Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, signed August 7, 2009 (the "Interim Compensation"),

Order,” and collectively, the “Guidelines and Orders”). Pursuant to the Guidelines and Orders, a Declaration of Scott Shekell regarding compliance with the Guidelines and Orders is attached hereto as Exhibit A.

2. By the First Interim Fee Application, Deloitte Tax seeks interim allowance of compensation for professional services performed by Deloitte Tax for the period from January 1, 2010 through May 31, 2010 (the “Compensation Period”) in the aggregate amount of \$579,817.00 and reimbursement of expenses in the amount of \$135.00. Deloitte Tax submits allowance and payment of these amounts are fully warranted given the actual and necessary services rendered to the Debtors by Deloitte Tax as described in this First Interim Fee Application. The Debtors have not previously paid any amounts in respect to the foregoing fees and expenses.

### **BACKGROUND**

3. On June 1, 2009 (the “Petition Date”), each of the Debtors commenced cases (the “Chapter 11 Cases”) under chapter 11. The Debtors’ cases are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are continuing to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

### **THE RETENTION OF DELOITTE TAX LLP**

5. On March 1, 2010, the Court entered an Order approving the employment of Deloitte Tax as tax services provider to the Debtors pursuant to sections 105 and 363(b) of the Bankruptcy Code *nunc pro tunc* to January 1, 2010 (the “Approval Order”). The Approval Order authorized the Debtors to engage Deloitte Tax pursuant to Engagement Letter (the “Engagement Letter”), dated

January 21, 2009, between Deloitte Tax and the Debtors. Pursuant to the Approval Order, Deloitte Tax was authorized to be compensated by the Debtors, subject to application to this Court as set forth therein. The Approval Order also authorized Deloitte Tax's reimbursement for actual and necessary expenses incurred, subject to application to this Court as set forth therein.

#### REQUESTED FEES

6. Under the Engagement Letter, there are hourly billing rates per level. During the Compensation Period, a total of 914.4 hours were incurred. The rates Deloitte Tax charges for the services rendered by its professionals in these Chapter 11 Cases are similar to rates Deloitte Tax charges for professional services rendered in comparable nonbankruptcy matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases in a competitive market.

7. There is no agreement or understanding between Deloitte Tax and any other nonaffiliated person for the sharing of compensation to be received for services rendered in these cases.

8. Pursuant to the UST Guidelines, annexed hereto as Exhibit B is a schedule setting forth all Deloitte Tax professionals who have performed services in these Chapter 11 Cases during the Compensation Period by category of services, the capacities in which each such individual is employed by Deloitte Tax, the hourly billing rate charged by Deloitte Tax for services performed by such individual and the aggregate number of hours expended and fees billed.

9. Attached hereto as Exhibit C is the time detail in chronological order, by month, showing the services performed by Deloitte Tax during the Compensation Period, including the date, name of professional, hours expended and time description by task.

10. Attached hereto as Exhibit D is the expense detail for which Deloitte Tax seeks reimbursement.

11. All services performed by Deloitte Tax for which fees and reimbursement is requested herein were performed or incurred for and on behalf of the Debtors and were not for any other person or entity.

12. During the Compensation Period, Deloitte Tax performed a services related to preparing a private letter ruling for submission to the Internal Revenue Service (“IRS”). Such services included:

- a. Initial discussions and fact gathering with the Debtors, including conference calls and correspondence with the Debtors’ internal tax department and business people, as well as with other transactional advisors (e.g., bankruptcy and tax counsel);
- b. Preliminary conversations with IRS personnel in advance of filing the ruling request in order to understand their views on the relevant issues;
- c. Technical tax research on the authorities relevant to the issues that are the subject of the ruling request; and
- d. Drafting, review, and revision of the ruling request document. Drafts are circulated to the Debtors and other transactional advisors, and comments are received and integrated into the working draft.

**SUMMARY DESCRIPTION OF SERVICES PERFORMED**

13. Set forth below is a brief summary of certain of the matters on which Deloitte Tax provided consultations during the Compensation Period. It is not meant to be a detailed description of all of the work performed. Complete time detail describing the day-to-day services is included in Exhibit D.

14. During the Compensation Period, Deloitte Tax worked to assist the Debtors in the preparation of an IRS ruling request related to the tax consequences of the creation of certain trusts

pursuant to a plan of reorganization of the Debtors. The steps taken to prepare this ruling request are set forth above.

### **EXPENSES**

15. Deloitte Tax incurred expenses in the amount of \$135.00 in this Compensation Period.

### **REQUESTED COMPENSATION SHOULD BE ALLOWED**

16. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331 Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1).

Section 330 sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded..., the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and

- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title 11 U.S.C. § 330(a)(3).

17. The services rendered were reasonable, necessary and appropriate to the administration of the Chapter 11 Cases and related matters and were rendered in order to protect and preserve the Debtors' estates during the pendency of the Chapter 11 Cases.

18. As demonstrated by this First Interim Fee Application and the exhibits annexed hereto, Deloitte Tax spent its time economically and without unnecessary duplication of effort. In addition, the work conducted was carefully assigned to appropriate professionals, according to the experience and level of knowledge required for each particular task. Accordingly, approval of the compensation sought herein is warranted.

CONCLUSION

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order (i) awarding Deloitte Tax the interim allowance of fees for the Compensation Period in the amount of \$579,817.00 and expenses in the amount of \$135.00, (ii) authorizing and directing the Debtors to pay Deloitte Tax a total amount of fees and expenses in the amount of \$579,817.00, to the extent not previously paid, and (iii) granting such other relief as is just and proper.

Dated: July 8, 2010

Respectfully Submitted,



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Scott Shekell  
Partner  
Deloitte Tax LLP  
600 Renaissance Center, Suite 900  
Detroit, Michigan 48243



**Exhibit A**

Deloitte Tax LLP  
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Telephone: (313) 396-3000  
Scott Shekell, Partner

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	)	Case No. 09-50026 (REG)
	)	
Debtors.	)	Jointly Administered

**CERTIFICATION OF SCOTT SHEKELL IN SUPPORT OF  
THE FIRST INTERIM FEE APPLICATION OF DELOITTE TAX LLP AS  
TAX SERVICES PROVIDER FOR THE PERIOD  
FROM JANUARY 1, 2010 THROUGH APRIL 30, 2010**

I, Scott Shekell, certify as follows:

1. I am a partner in the firm of Deloitte Tax LLP (“Deloitte Tax”). I submit this certification with respect to the first interim fee application of Deloitte Tax as tax services provider in the above-captioned cases (the “First Interim Fee Application”) for the allowance of compensation for professional services rendered and for reimbursement of actual and necessary expenses incurred during the relevant application period.

2. I make this certification in accordance with General Order M-389 of this Court (the “Local Guidelines”).

3. In connection therewith, I hereby certify that:

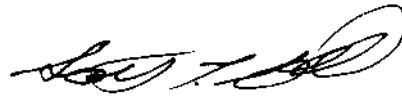
a) I have read the First Interim Fee Application;

b) To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the First Interim Fee Application are in substantial

compliance with the Local Guidelines and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996; and

c) Pursuant to the Local Guidelines, the Debtors, the United States Trustee and the official committee of unsecured creditors of the Debtors have been provided with a copy of the First Interim Fee Application simultaneously with the filing thereof, and will have at least 10 days to review such First Interim Fee Application prior to any objection deadline with respect thereto.

Dated: July 8, 2010  
Detroit, Michigan

A handwritten signature in black ink, appearing to read 'Scott Shekell', is written over a horizontal line.

Scott Shekell

**Exhibit B**

**Deloitte Tax LLP**  
**Tax Service Providers and Tax Consultants to Motors Liquidation Company**  
**For the Months of January, 2010 through May, 2010**  
**Sorted by Project and Professional for Tax Services**

Name	Title	Service Line	Hourly Rate	Billable Hours	Total Fees
<b>Preparation and review of private letter ruling</b>					
COLLINS, BRYAN P	Partner/Director	TAX	837	117.0	\$ 97,929
DUFFLEY, SEAN P	Senior Manager	TAX	642	201.0	129,042
GAREAU, MATTHEW E	Senior Manager	TAX	642	80.0	51,360
HARMAN, HEATHER A	Manager	TAX	557	115.5	64,334
LAY, MATTHEW WILLIAM	Partner/Director	TAX	837	0.4	335
PEEBLES, LAURA H	Partner/Director	TAX	837	1.0	837
SHEKELL, SCOTT L	Partner/Director	TAX	723	0.5	362
STARZYNSKI, STEVEN D	Manager	TAX	557	315.8	175,901
TESTOFF, ROBERT A	Partner/Director	TAX	837	57.6	48,211
WIGGINS, SCOTT B	Manager	TAX	557	2.5	1,393
				<u>891.3</u>	<u>\$ 569,702</u>
<b>Chapter 11 Administration</b>					
ATHANAS, JOHN A	Senior Manager	TAX	595	3.0	\$ 1,785
BOND, GABRIELE M	Staff	TAX	80	3.0	240
CASCIOTTI, LYNN MARIE	Staff	TAX	80	1.4	112
HALLETT, KEVIN M	Senior Associate	TAX	425	8.3	3,528
LEE, JASON LAMONT	Staff	TAX	80	0.5	40
SHEKELL, SCOTT L	Partner/Director	TAX	723	6.0	4,338
WASHINGTON, CAROL L	Staff	TAX	80	0.9	72
				<u>23.1</u>	<u>\$ 10,115</u>
<b>Total hours and amount sought</b>				<b>914.4</b>	<b>\$ 579,817</b>

**Exhibit C**

Statement by Deloitte Tax LLP

Tax Service Providers and Tax Consultants to Motors Liquidation Company

For the Months of January, 2010 through May, 2010

Sorted by Day and Professional for Tax Services

Initials	Date	Description	Billable Time	Fixed Rate	Billable Fees
<b>ATHANAS, JOHN A</b>					
JAA	4/22/2010	Bankruptcy Administration - Preparation of Fee Application Information	.8	595	\$ 476
JAA	5/17/2010	Bankruptcy Administration - Preparation of Fee Application Information	1.2	595	714
JAA	5/25/2010	Bankruptcy Administration - Preparation of Fee Application Information	1.0	595	595
			<u>3.0</u>		<u>\$ 1,785</u>
<b>BOND, GABRIELE M</b>					
GMB	2/3/2010	Bankruptcy Administration - Preparation of Fee Application Information	1.8	80	\$ 144
GMB	2/4/2010	Bankruptcy Administration - Preparation of Fee Application Information	1.2	80	96
			<u>3.0</u>		<u>\$ 240</u>
<b>CASCIOTTI, LYNN MARIE</b>					
LMC	3/8/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.2	80	\$ 16
LMC	3/23/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.1	80	8
LMC	3/25/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.2	80	16
LMC	3/26/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.1	80	8
LMC	3/29/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.1	80	8
LMC	3/30/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.1	80	8
LMC	4/8/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.1	80	8
LMC	5/4/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.2	80	16
LMC	5/13/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.1	80	8
LMC	5/17/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.1	80	8
LMC	5/20/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.1	80	8
			<u>1.4</u>		<u>\$ 112</u>
<b>COLLINS, BRYAN P</b>					
BPC	1/12/2010	Begin drafting outline of Motors Liquidation Company ruling request.	2.2	837	\$ 1,841
BPC	1/14/2010	Research regarding disputed ownership funds and section 361 impact on transfers to trusts.	2.3	837	1,925
BPC	1/14/2010	Conference call with client (R. Zublocki) and Weil. Internal Deloitte meetings & debriefs including; S. Duffley, S. Starzynski, and R. Testoff.	1.0	837	837
BPC	1/15/2010	Draft outline of Motors Liquidation Company ruling request.	2.5	837	2,093
BPC	1/18/2010	Research regarding disputed ownership funds.	1.0	837	837
BPC	1/19/2010	Research regarding disputed ownership funds.	1.0	837	837

BPC	1/20/2010	Perform technical research for ruling request and discuss research assignment with S. Duffley.	2.5	837	2,093
BPC	1/21/2010	Discuss research assignments with S. Duffley.	1.0	837	837
BPC	1/22/2010	Review of draft private letter ruling request.	1.0	837	837
BPC	1/25/2010	Perform review of term sheets.	1.0	837	837
BPC	1/28/2010	Review of draft private letter ruling request.	2.0	837	1,674
BPC	1/29/2010	Review of draft ruling request and discussions with team regarding review notes.	2.7	837	2,260
BPC	1/31/2010	Qualified settlement fund, disputed ownership fund, and DSF tax research regarding IRS ruling request.	3.3	837	2,762
BPC	2/1/2010	Review and edits regarding draft ruling request.	1.5	837	1,256
BPC	2/1/2010	Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, S. Starzynski, S. Duffley, H. Harman & M. Gareau.	1.0	837	837
BPC	2/1/2010	Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), R. Testoff, S. Starzynski, S. Duffley, H. Harman & M. Gareau.	1.0	837	837
BPC	2/2/2010	Review and edits regarding draft ruling request.	2.5	837	2,093
BPC	2/4/2010	Discussion with Deloitte personnel regarding contacts with IRS on ruling request.	1.0	837	837
BPC	2/5/2010	Review of draft private letter ruling request.	3.6	837	3,013
BPC	2/8/2010	Review of draft private letter ruling request.	1.4	837	1,172
BPC	2/9/2010	Review of draft private letter ruling request and discussions with team.	1.0	837	837
BPC	2/10/2010	Review of draft private letter ruling request and discussions with team.	0.5	837	419
BPC	2/15/2010	Review of draft private letter ruling request.	0.5	837	419
BPC	2/16/2010	Revisions and discussions regarding ruling request.	1.0	837	837
BPC	2/17/2010	Call with Internal Revenue Service regarding private letter ruling. Deloitte Attendance: R. Testoff and M. Gareau.	2.0	837	1,674
BPC	2/17/2010	Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, M. Gareau, S. Starzynski, S. Duffley & H. Harman.	1.0	837	837
BPC	2/18/2010	Review updated draft private letter ruling request.	1.0	837	837
BPC	2/19/2010	Review updated draft private letter ruling request.	2.0	837	1,674
BPC	2/22/2010	Review of draft private letter ruling request and discussions with team.	1.0	837	837
BPC	2/23/2010	Review of draft private letter ruling request and discussions with team.	1.0	837	837
BPC	2/24/2010	Call with Internal Revenue Service regarding qualified settlement funds and disputed ownership funds treatment. Deloitte Attendance: R. Testoff, M. Gareau & H. Harman.	1.0	837	837
BPC	2/25/2010	Review updated draft private letter ruling request.	2.7	837	2,260
BPC	2/26/2010	Review of draft private letter ruling request and discussions with team.	3.3	837	2,762
BPC	2/28/2010	Review updated draft private letter ruling request.	0.5	837	419
BPC	3/1/2010	Discussion of tax issues with IRS personnel relating to ruling request. Review draft ruling request.	3.0	837	2,511
BPC	3/2/2010	Review and revise ruling request including discussions with team regarding revisions to ruling request.	5.0	837	4,185
BPC	3/3/2010	Discussions with Internal Revenue Service personnel. Perform review of ruling request, including revision to the draft ruling request.	5.0	837	4,185
BPC	3/4/2010	Review of draft private letter ruling request and discussions with team.	1.0	837	837
BPC	3/5/2010	Review updated draft private letter ruling request.	0.5	837	419
BPC	3/7/2010	Review updated draft private letter ruling request.	5.3	837	4,436



BPC	3/8/2010	Review and revise updated draft ruling request.	3.2	837	2,678
BPC	3/10/2010	Review updated draft ruling request.	1.0	837	837
BPC	3/12/2010	Discussions with team regarding status of draft ruling request.	0.5	837	419
BPC	3/13/2010	Review and revisions of updated draft ruling request.	5.4	837	4,520
BPC	3/14/2010	Review updated draft ruling request.	3.6	837	3,013
BPC	3/16/2010	Revisions to updated private letter ruling request.	4.6	837	3,850
BPC	3/17/2010	Motors Liquidation Company changes to qualified settlement fund section included within private letter ruling request.	4.4	837	3,683
BPC	3/18/2010	Review of draft private letter ruling request and discussions with team.	3.9	837	3,264
BPC	3/19/2010	Motors Liquidation Company edits and changes to ruling request.	2.1	837	1,758
BPC	3/24/2010	Review and send edits to S. Starzynski.	2.9	837	2,427
BPC	3/25/2010	Review of draft private letter ruling request.	1.1	837	921
BPC	3/29/2010	Review updated draft ruling request.	1.0	837	837
BPC	4/5/2010	Revisions to private letter ruling request.	1.0	837	837
BPC	4/21/2010	Review updated draft ruling request.	0.5	837	419
BPC	4/27/2010	Conference call with R. Testoff and M. Gareau regarding private letter ruling request.	2.0	837	1,674
BPC	4/28/2010	Review updated draft ruling request.	1.0	837	837
BPC	5/11/2010	Call with client (R. Zablocki), including preparation, to discuss private letter ruling request.	2.0	837	1,674
BPC	5/18/2010	Review updated draft ruling request.	2.0	837	1,674
BPC	5/19/2010	Revisions to private letter ruling request.	1.0	837	837
			<u>117.0</u>		<u>\$ 97,129</u>

**DUFFLEY, SEAN P**

SPD	1/14/2010	Conference call with client (R. Zublocki) and Weil. Internal Deloitte meetings & debriefs including; B. Collins, S. Starzynski, and R. Testoff.	1.0	642	\$ 642
SPD	1/20/2010	Perform technical research regarding 1.468 B-9 disputed ownership funds for the ruling request.	2.6	642	1,669
SPD	1/20/2010	Discuss research assignments with B. Collins.	1.4	642	899
SPD	1/21/2010	Compose draft ruling request.	2.7	642	1,733
SPD	1/21/2010	Perform and discuss research, with B. Collins, regarding 361 authorities related to the ruling request.	3.3	642	2,119
SPD	1/25/2010	Review of term sheets related to the private letter ruling request.	1.0	642	642
SPD	1/25/2010	Draft background summary, related to the bankruptcy plan, for the ruling request.	2.1	642	1,348
SPD	1/25/2010	Review & discuss draft ruling request.	0.4	642	257
SPD	1/26/2010	Discuss and draft ruling request with team.	2.4	642	1,541
SPD	1/26/2010	Discuss trust issues related to the draft ruling request.	0.6	642	385
SPD	1/27/2010	Discuss draft status & technical issues to be researched with B. Collins.	0.4	642	257
SPD	1/27/2010	Perform technical research regarding 1.468 B-9 disputed ownership funds for the ruling request.	4.6	642	2,953
SPD	1/28/2010	Update and revise the draft ruling request.	1.7	642	1,091
SPD	1/28/2010	Research section 361 authorities for private letter ruling request.	5.2	642	3,338
SPD	1/28/2010	Update M. Gareau on status of 361 research.	0.2	642	128
SPD	1/28/2010	Discuss qualified settlement fund & trust issues.	0.3	642	193
SPD	1/29/2010	Update and revise the draft ruling request analysis.	1.4	642	899
SPD	1/29/2010	Research creditor & claimholder status, including section 162 research.	4.6	642	2,953

SPD	2/1/2010	Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, S. Starzynski, B. Collins, H. Harman & M. Gareau.	1.0	642	642
SPD	2/1/2010	Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), R. Testoff, S. Starzynski, B. Collins, H. Harman & M. Gareau.	1.0	642	642
SPD	2/1/2010	Draft technical argument for ruling request.	1.4	642	899
SPD	2/1/2010	Follow up discussions on the status of the draft ruling request.	0.3	642	193
SPD	2/1/2010	Research section 361 authorities for private letter ruling request.	2.3	642	1,477
SPD	2/2/2010	Draft technical arguments for ruling request.	2.2	642	1,412
SPD	2/2/2010	Post-meeting discussion of technical issues related to draft ruling request.	0.3	642	193
SPD	2/2/2010	Research technical issues regarding the draft ruling request.	1.3	642	835
SPD	2/2/2010	Research technical issues regarding the draft ruling request.	2.2	642	1,412
SPD	2/2/2010	IRS Strategy call regarding private letter ruling. Attendance: S. Goldring (Weil), M. Goodman (Weil), R. Zablocki, J. Pae (Weil), M. Gareau, R. Testoff, S. Starzynski.	1.0	642	642
SPD	2/3/2010	Draft technical arguments for the ruling request.	1.2	642	770
SPD	2/4/2010	Research technical issues regarding the draft ruling request.	0.8	642	514
SPD	2/4/2010	Revisions to draft ruling request submission.	1.2	642	770
SPD	2/5/2010	Update and revise draft ruling request.	1.5	642	963
SPD	2/8/2010	Update and revise draft ruling request.	3.2	642	2,054
SPD	2/8/2010	Technical research regarding 361 Authorities related to the ruling request.	2.1	642	1,348
SPD	2/8/2010	Perform technical research regarding 1.468 B-9 disputed ownership funds for the ruling request.	0.2	642	128
SPD	2/9/2010	Technical research regarding 361 Authorities related to the ruling request.	1.2	642	770
SPD	2/9/2010	Discuss and revise draft ruling request with team.	6.2	642	3,980
SPD	2/10/2010	Discuss and revise draft ruling request with team.	5.3	642	3,403
SPD	2/10/2010	Technical research regarding 1.468 B-9 disputed ownership funds.	1.7	642	1,091
SPD	2/11/2010	Discuss and revise draft ruling request with team.	2.9	642	1,862
SPD	2/11/2010	Technical research regarding ruling request (claimholder as creditor).	2.1	642	1,348
SPD	2/12/2010	Research section 361 authorities for private letter ruling request.	1.3	642	835
SPD	2/12/2010	Follow up on the status of the draft ruling request.	0.2	642	128
SPD	2/12/2010	Update and revise draft ruling request.	2.5	642	1,605
SPD	2/15/2010	Update and revise draft ruling request.	4.9	642	3,146
SPD	2/15/2010	Perform technical research regarding 1.468 B-9 disputed ownership funds for the ruling request.	3.3	642	2,119
SPD	2/15/2010	Follow up on the status of the draft ruling request.	0.3	642	193
SPD	2/16/2010	Discuss draft ruling request status with team.	0.2	642	128
SPD	2/17/2010	Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, M. Gareau, S. Starzynski, B. Collins & H. Harman.	1.0	642	642
SPD	2/17/2010	Revise draft private letter ruling request.	0.5	642	321
SPD	2/18/2010	Update and revise draft private letter ruling request.	0.5	642	321
SPD	2/22/2010	Discuss de-briefing with team.	0.3	642	193
SPD	2/22/2010	Update and revise draft ruling request.	1.3	642	835
SPD	2/23/2010	Discuss draft private letter ruling request status.	0.2	642	128
SPD	2/23/2010	Technical research regarding 1.468 B-9 disputed ownership funds.	2.3	642	1,477
SPD	2/23/2010	Update and revise draft ruling request including discussions regarding disputed ownership funds.	5.2	642	3,338

SPD	2/24/2010	Update and revise draft ruling request including discussions regarding disputed ownership funds.	5.5	642	3,531
SPD	2/24/2010	Technical research regarding 1.468 B-9 disputed ownership funds.	2.4	642	1,541
SPD	2/25/2010	Revisions to draft ruling request.	2.7	642	1,733
SPD	2/25/2010	Technical research regarding 1.468 B-9 disputed ownership funds.	1.6	642	1,027
SPD	2/26/2010	Discussions regarding the status of draft ruling request.	0.2	642	128
SPD	2/26/2010	Technical research regarding 1.468 B-9 disputed ownership funds.	2.4	642	1,541
SPD	2/26/2010	Update and revise draft ruling request including discussions regarding disputed ownership funds.	5.7	642	3,659
SPD	3/1/2010	Update and revise draft ruling request including discussions regarding disputed ownership funds.	4.7	642	3,017
SPD	3/1/2010	Discuss draft ruling request status with team.	0.5	642	321
SPD	3/1/2010	Technical research regarding 1.468 B-9 disputed ownership funds.	3.8	642	2,440
SPD	3/2/2010	Discuss draft ruling request status.	0.2	642	128
SPD	3/2/2010	Technical research regarding 1.468 B-9 disputed ownership funds.	3.2	642	2,054
SPD	3/2/2010	Update and revise draft ruling request.	5.3	642	3,403
SPD	3/3/2010	Discuss draft ruling request status with team.	0.3	642	193
SPD	3/3/2010	Perform technical research regarding 1.468 B-9 disputed ownership funds for the ruling request.	2.2	642	1,412
SPD	3/3/2010	Revise draft ruling request.	0.5	642	321
SPD	3/4/2010	Discuss draft ruling request status with team.	0.2	642	128
SPD	3/8/2010	Research section 361 authorities for private letter ruling request.	3.3	642	2,119
SPD	3/8/2010	Update and revise draft ruling request including discussions regarding disputed ownership funds.	6.2	642	3,980
SPD	3/9/2010	Discuss draft ruling request draft status with S. Starzynski.	0.2	642	128
SPD	3/9/2010	Perform technical research regarding 1.468 B-9 disputed ownership funds for the ruling request.	1.9	642	1,220
SPD	3/9/2010	Update and revise draft ruling request.	7.1	642	4,558
SPD	3/10/2010	Perform technical research regarding 1.468 B-9 disputed ownership funds for the ruling request.	2.6	642	1,669
SPD	3/10/2010	Discuss draft status.	0.3	642	193
SPD	3/10/2010	Update and revise draft ruling request.	6.4	642	4,109
SPD	3/11/2010	Research section 361 authorities for private letter ruling request.	1.2	642	770
SPD	3/11/2010	Update and revise draft ruling request.	6.7	642	4,301
SPD	3/11/2010	Discuss draft status.	0.3	642	193
SPD	3/12/2010	Discuss draft ruling request with team	3.3	642	2,119
SPD	3/12/2010	Research section 361 authorities for private letter ruling request.	2.4	642	1,541
SPD	3/15/2010	Perform technical research regarding 1.468 B-9 disputed ownership funds for the ruling request.	1.6	642	1,027
SPD	3/15/2010	Update and revise draft ruling request.	3.4	642	2,183
SPD	3/18/2010	Perform technical research regarding 1.468 B-9 disputed ownership funds for the ruling request.	1.6	642	1,027
SPD	3/18/2010	Discuss draft private letter ruling request status.	0.2	642	128
SPD	3/18/2010	Revisions to draft private letter ruling request.	2.2	642	1,412
SPD	3/29/2010	Discuss draft private letter ruling request status.	0.2	642	128
SPD	3/29/2010	Review revised ruling request draft.	0.5	642	321
SPD	4/2/2010	Revisions to private letter ruling request.	3.2	642	2,054
SPD	4/5/2010	Review draft ruling request.	2.3	642	1,477
			<u>201.0</u>		<u>\$ 129,042</u>

**GAREAU, MATTHEW E**

MEG	1/12/2010	Technical research regarding 361 Authorities related to the ruling request.	1.4	642	\$	899
MEG	1/19/2010	Technical research regarding 1.468 B-9 disputed ownership funds.	2.1	642		1,348
MEG	1/28/2010	Technical Research regarding 361 Authorities related to the ruling request.	1.2	642		770
MEG	1/29/2010	Review the draft private letter ruling request analysis.	2.8	642		1,798
MEG	2/1/2010	Review and add revisions to draft ruling request.	2.0	642		1,284
MEG	2/1/2010	Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, S. Starzynski, B. Collins, H. Harman & S. Duffley.	1.0	642		642
MEG	2/1/2010	Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), R. Testoff, S. Starzynski, B. Collins, H. Harman & S. Duffley.	1.0	642		642
MEG	2/2/2010	IRS Strategy call regarding private letter ruling. Attendance: S. Goldring (Weil), M. Goodman (Weil), R. Zablocki, J. Pae (Weil), S. Duffley, R. Testoff, S. Starzynski.	1.0	642		642
MEG	2/2/2010	Research technical issues related to 361 Authorities and 1.468 B-9 disputed ownership funds regarding the draft ruling request.	1.0	642		642
MEG	2/8/2010	Review and add revisions to draft ruling request.	2.0	642		1,284
MEG	2/9/2010	Discuss draft ruling request status with team.	0.5	642		321
MEG	2/17/2010	Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, S. Duffley, S. Starzynski, B. Collins & H. Harman.	1.0	642		642
MEG	2/17/2010	Call with Internal Revenue Service regarding private letter ruling. Deloitte Attendance: R. Testoff and B. Collins.	2.0	642		1,284
MEG	2/19/2010	Review of draft ruling request.	2.0	642		1,284
MEG	2/24/2010	Call with Internal Revenue Service regarding qualified settlement funds and disputed ownership funds treatment. Deloitte Attendance: R. Testoff, B. Collins & H. Harman.	1.0	642		642
MEG	2/25/2010	Research technical issues related to 361 Authorities and 1.468 B-9 disputed ownership funds regarding the draft ruling request.	2.1	642		1,348
MEG	2/26/2010	Review and add revisions to draft ruling request.	0.9	642		578
MEG	3/2/2010	Review and add revisions to draft ruling request.	3.8	642		2,440
MEG	3/3/2010	Research technical issues related to 361 Authorities and 1.468 B-9 disputed ownership funds regarding the draft ruling request.	2.7	642		1,733
MEG	3/4/2010	Review draft ruling request	1.0	642		642
MEG	3/6/2010	Review and add revisions to draft ruling request.	4.3	642		2,761
MEG	3/8/2010	Draft and review ruling request.	2.7	642		1,733
MEG	3/9/2010	Ruling request drafting, changes and edits with S. Starzynski.	2.0	642		1,284
MEG	3/10/2010	Review and add revisions to draft ruling request. Discuss draft status with team.	1.7	642		1,091
MEG	3/14/2010	Review and add revisions to draft ruling request.	4.3	642		2,761
MEG	3/16/2010	Revisions to draft ruling request including discussions on the status of ruling request.	3.9	642		2,504
MEG	3/17/2010	Research technical issues related to 361 Authorities and 1.468 B-9 disputed ownership funds regarding the draft ruling request.	3.8	642		2,440
MEG	3/17/2010	Review and revise draft ruling request.	4.3	642		2,761
MEG	3/18/2010	Review of Motors Liquidation Company list of defined terms.	1.9	642		1,220
MEG	3/18/2010	Review and revise draft ruling request.	4.1	642		2,632
MEG	3/23/2010	Review revised ruling request draft.	2.2	642		1,412
MEG	3/24/2010	Review of draft ruling request and prepare revisions and notes to S. Starzynski.	3.8	642		2,440
MEG	3/25/2010	Review of draft ruling request.	1.1	642		706
MEG	3/26/2010	Review revised private letter ruling request draft.	0.8	642		514
MEG	3/29/2010	Review revised private letter ruling request draft.	0.6	642		385

MEG	4/6/2010	Review private letter ruling request.	0.5	642	321
MEG	4/27/2010	Conference call with R. Testoff and B. Collins regarding private letter ruling request.	2.0	642	1,284
MEG	5/12/2010	Discussion with Weil regarding private letter ruling request.	2.5	642	1,605
MEG	5/18/2010	Review private letter ruling request.	1.0	642	642
			<u>80.0</u>		<u>\$ 51,360</u>

**HALLETT, KEVIN M**

KMH	4/22/2010	Bankruptcy Administration - Preparation of Fee Application Information	2.9	425	\$ 1,233
KMH	4/26/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.9	425	383
KMH	5/3/2010	Bankruptcy Administration - Preparation of Fee Application Information	2.4	425	1,020
KMH	5/6/2010	Bankruptcy Administration - Preparation of Fee Application Information	1.1	425	468
KMH	5/8/2010	Bankruptcy Administration - Preparation of Fee Application Information	1.0	425	425
			<u>8.3</u>		<u>\$ 3,528</u>

**HARMAN, HEATHER A**

HAH	1/14/2010	Research qualified settlement fund and disputed ownership rules.	2.3	557	\$ 1,281
HAH	1/15/2010	Research technical issues related to qualified ownership funds regarding the draft ruling request.	5.6	557	3,119
HAH	1/19/2010	Research technical issues related to 1.468 B-9 qualified ownership funds regarding the draft ruling request.	7.7	557	4,289
HAH	1/21/2010	Research technical issues related to 1.468 B-9 qualified ownership funds regarding the draft ruling request.	4.4	557	2,451
HAH	1/22/2010	Research technical issues related to 1.468 B-9 qualified ownership funds regarding the draft ruling request.	5.8	557	3,231
HAH	1/26/2010	Research technical issues related to 1.468 B-9 qualified ownership funds regarding the draft ruling request.	7.6	557	4,233
HAH	1/27/2010	Research technical issues related to 1.468 B-9 qualified ownership funds regarding the draft ruling request.	4.8	557	2,674
HAH	1/27/2010	Research technical issues related to 1.468 B-9 qualified ownership funds regarding the draft ruling request.	5.9	557	3,286
HAH	1/28/2010	Research technical issues related to 1.468 B-9 qualified ownership funds regarding the draft ruling request.	1.9	557	1,058
HAH	1/29/2010	Research technical issues related to 1.468 B-9 qualified ownership funds regarding the draft ruling request.	7.4	557	4,122
HAH	2/1/2010	Review and add revision notes to draft ruling request.	1.5	557	836
HAH	2/1/2010	Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, S. Starzynski, B. Collins, M. Gareau & S. Duffley.	1.0	557	557
HAH	2/1/2010	Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), R. Testoff, S. Starzynski, B. Collins, M. Gareau & S. Duffley.	1.0	557	557
HAH	2/2/2010	Research related to 1.468 B-9 disputed ownership funds bankruptcy cases and letter rulings.	9.8	557	5,459
HAH	2/3/2010	Research related to 1.468 B-9 disputed ownership funds bankruptcy cases and letter rulings.	2.3	557	1,281
HAH	2/4/2010	Research related to 1.468 B-9 disputed ownership funds bankruptcy cases and letter rulings.	2.5	557	1,393
HAH	2/5/2010	Revisions to draft ruling request.	2.1	557	1,170
HAH	2/9/2010	Revisions to draft ruling request.	2.5	557	1,393
HAH	2/10/2010	Research related to 1.468 B-9 disputed ownership funds bankruptcy cases and letter rulings.	0.7	557	390
HAH	2/11/2010	Revisions to draft ruling request, discussions with team regarding ruling request.	3.1	557	1,727
HAH	2/17/2010	Research technical issues related to qualified ownership funds regarding the draft ruling request.	5.5	557	3,064
HAH	2/17/2010	Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, S. Duffley, S. Starzynski, B. Collins & M. Gareau.	1.0	557	557

HAH	2/18/2010	Update and revise draft ruling request.	0.5	557	279
HAH	2/24/2010	Call with Internal Revenue Service regarding qualified settlement funds and disputed ownership funds treatment. Deloitte Attendance: R. Testoff, B. Collins & M. Gareau.	1.5	557	836
HAH	3/1/2010	Discuss draft ruling request status with team.	0.5	557	279
HAH	3/3/2010	Revisions to draft ruling request, discussions with team regarding ruling request.	0.5	557	279
HAH	3/8/2010	Research regarding private letter rulings including information reporting requirements under 104a2.	1.1	557	613
HAH	3/11/2010	Debrief with Deloitte team, make edits to master draft per comments from Deloitte team members	2.5	557	1,393
HAH	3/15/2010	Revisions to draft ruling request.	0.5	557	279
HAH	3/17/2010	Update and revise draft private letter ruling, discussions with team regarding status and ruling request edit notes.	6.4	557	3,565
HAH	3/18/2010	Update and revise draft private letter ruling.	5.1	557	2,841
HAH	3/24/2010	Motors Liquidation Company research regarding Colliers on Bankruptcy.	3.3	557	1,838
HAH	3/25/2010	Motors Liquidation Company edits related to the corporate section.	1.7	557	947
HAH	4/27/2010	Revisions to private letter ruling request.	1.7	557	947
HAH	5/3/2010	Revisions to private letter ruling request.	1.1	557	613
HAH	5/7/2010	Research related to private letter rulings appraisal of successor's stock and trading liquidating trusts.	1.2	557	668
HAH	5/18/2010	Revisions to private letter ruling request.	1.5	557	836
			<u>115.5</u>		<u>\$ 64,334</u>
<b>LAY, MATTHEW WILLIAM</b>					
MWL	2/1/2010	Discussion with S. Starzynski regarding pass-through issues.	0.4	837	\$ 335
			<u>0.4</u>		<u>\$ 335</u>
<b>LEE, JASON LAMONT</b>					
JLL	2/4/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.5	80	\$ 40
			<u>0.5</u>		<u>\$ 40</u>
<b>PEEBLES, LAURA H</b>					
LHP	1/28/2010	Call with S Starzynski regarding tax treatment of disputed ownership fund, available election under 468B, and tax reporting issues.	0.5	837	\$ 419
LHP	2/1/2010	S Starzynski meeting to discuss taxation of Disputed Ownership Fund coming out of "Old GM."	0.5	837	419
			<u>1.0</u>		<u>\$ 837</u>
<b>SHEKELL, SCOTT L</b>					
SLS	3/23/2010	Review private letter ruling request.	0.5	723	\$ 362
SLS	2/1/2010	Bankruptcy Administration - Preparation of Fee Application Information	2.0	723	1,446
SLS	3/17/2010	Bankruptcy Administration - Preparation of Fee Application Information	1.0	723	723
SLS	4/9/2010	Bankruptcy Administration - Preparation of Fee Application Information	1.5	723	1,085
SLS	4/21/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.5	723	362
SLS	4/22/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.5	723	362
SLS	4/26/2010	Bankruptcy Administration - Preparation of Fee Application Information	0.5	723	362
			<u>6.5</u>		<u>\$ 4,700</u>
<b>STARZYNSKI, STEVEN D</b>					
SDS	1/14/2010	Conference call with client (R. Zublocki) and Weil. Internal Deloitte meetings & debriefs including: B. Collins, S. Duffley, and R. Testoff.	1.3	557	\$ 724

SDS	1/14/2010	Begin researching qualified settlement fund and disputed ownership fund rules.	2.8	557	1,560
SDS	1/15/2010	Begin drafting outline of Motors Liquidation Company ruling request.	2.7	557	1,504
SDS	1/15/2010	Research regarding disputed ownership funds and section 361 impact on transfers to trusts.	3.6	557	2,005
SDS	1/19/2010	Draft private letter ruling request.	1.6	557	891
SDS	1/19/2010	Research regarding disputed ownership funds.	2.7	557	1,504
SDS	1/20/2010	Research on Disputed ownership funds, liquidating trusts and qualified settlement funds.	3.3	557	1,838
SDS	1/20/2010	Draft facts and background for ruling.	3.9	557	2,172
SDS	1/21/2010	Draft private letter ruling request	4.8	557	2,674
SDS	1/21/2010	Research and read Goldring treatise. NYSBA comments on potential trust issues.	5.4	557	3,008
SDS	1/22/2010	Research private letter ruling requests that have cited disputed ownership funds, qualified settlement funds and liquidating trusts.	6.2	557	3,453
SDS	1/22/2010	Technical research related to 1.468B-9 disputed ownership funds.	2.7	557	1,504
SDS	1/25/2010	Technical research related to liquidating trusts, publicly traded partnerships and disputed ownership funds.	3.6	557	2,005
SDS	1/25/2010	Drafting Motors Liquidation Company ruling request.	2.7	557	1,504
SDS	1/25/2010	Meetings and follow-up conversations regarding Motors Liquidation Company status, game plan, de-brief previous research items and discuss new focus points.	2.9	557	1,615
SDS	1/26/2010	Research on trading contingent rights and trust issues.	2.8	557	1,560
SDS	1/26/2010	Research on sub-chapter C issues, delayed 361 transfers and transfers to creditors in bankruptcy.	3.3	557	1,838
SDS	1/26/2010	Drafting Motors Liquidation Company ruling request.	2.6	557	1,448
SDS	1/27/2010	Research on Motors Liquidation Company website and court docket website for publicly available information related to the company's claimholders.	3.1	557	1,727
SDS	1/27/2010	Research related to disputed ownership funds, qualified settlement funds and liquidating trusts.	2.4	557	1,337
SDS	1/27/2010	Drafting Motors Liquidation Company ruling request.	2.8	557	1,560
SDS	1/28/2010	Draft and edit Motors Liquidation Company ruling request.	3.7	557	2,061
SDS	1/28/2010	Review trust term sheets provided by lawyers and discuss with team.	4.8	557	2,674
SDS	1/28/2010	Initial discussions with L. Peebles and debrief rest of team on disputed ownership fund discussions.	1.7	557	947
SDS	1/29/2010	Discussion, follow-up and debrief with Laura Peebles about various trust related issues, disputed ownership fund rulings and private letter ruling strategy.	2.3	557	1,281
SDS	1/29/2010	Discussion and follow up with B. Testoff and H. Harman regarding qualified settlement issues.	1.8	557	1,003
SDS	1/29/2010	Edit Motors Liquidation Company ruling request.	1.6	557	891
SDS	2/1/2010	Motors Liquidation Company ruling request edits to facts and disputed ownership funds write-up.	3.7	557	2,061
SDS	2/1/2010	Conference call and debrief discussing proposed changes to environmental trusts	1.2	557	668
SDS	2/1/2010	Discussion with L. Peebles regarding ruling request strategy. Discussion with M. Lay regarding pass-through's issues. De-brief discussions with M. Gareau.	1.9	557	1,058
SDS	2/1/2010	Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: R. Testoff, H. Harman, B. Collins, M. Gareau & S. Duffley.	1.0	557	557
SDS	2/1/2010	Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), R. Testoff, H. Harman, B. Collins, M. Gareau & S. Duffley.	1.0	557	557
SDS	2/1/2010	Research regarding qualified settlement funds and disputed ownership funds.	0.6	557	334
SDS	2/2/2010	Motors Liquidation Company ruling request edits regarding trust term sheets.	1.9	557	1,058
SDS	2/2/2010	Motors Liquidation Company ruling request drafting.	2.6	557	1,448

SDS	2/2/2010	IRS Strategy call regarding private letter ruling. Attendance: S. Goldring (Weil), M. Goodman (Weil), R. Zablocki, J. Pae (Weil), S. Duffley, R. Testoff, M. Gareau.	1.0	557	557
SDS	2/2/2010	Motors Liquidation Company research regarding 361 issues, qualified settlement funds and disputed ownership fund issues. Conference call and de-brief with Motors Liquidation Company teams.	2.7	557	1,504
SDS	2/3/2010	Draft Motors Liquidation Company ruling request.	3.6	557	2,005
SDS	2/3/2010	Motors Liquidation Company research regarding 361 issues, qualified settlement funds and disputed ownership fund issues.	2.7	557	1,504
SDS	2/3/2010	Internal meetings and follow-up regarding Motors Liquidation Company open items.	2.1	557	1,170
SDS	2/4/2010	Draft Motors Liquidation Company ruling request.	3.3	557	1,838
SDS	2/4/2010	Revise draft ruling request submission.	1.4	557	780
SDS	2/4/2010	Internal meetings related to; Motors Liquidation Company open points and action items including draft timing and research points.	1.8	557	1,003
SDS	2/4/2010	Motors Liquidation Company research.	2.6	557	1,448
SDS	2/5/2010	Revisions to draft ruling request.	2.3	557	1,281
SDS	2/8/2010	Update and revise draft ruling request.	2.4	557	1,337
SDS	2/9/2010	Update and revise draft ruling request.	2.1	557	1,170
SDS	2/9/2010	Proof-read and edit draft ruling request.	1.7	557	947
SDS	2/10/2010	Update and revise ruling request	1.9	557	1,058
SDS	2/10/2010	Cite check technical analysis regarding disputed ownership funds.	2.3	557	1,281
SDS	2/11/2010	Edits to technical analysis related to ruling request.	2.2	557	1,225
SDS	2/11/2010	Technical research related to 1.468B-9 disputed ownership funds.	1.7	557	947
SDS	2/12/2010	Update and revise ruling request	2.4	557	1,337
SDS	2/12/2010	Technical research related to 1.468B-9 disputed ownership funds.	2.2	557	1,225
SDS	2/15/2010	Update and revise ruling request	2.2	557	1,225
SDS	2/16/2010	Update and revise ruling request	1.7	557	947
SDS	2/16/2010	Subsequent research regarding disputed ownership funds.	2.3	557	1,281
SDS	2/17/2010	Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: R. Testoff, S. Duffley, H. Harman, B. Collins & M. Gareau.	1.0	557	557
SDS	2/22/2010	Motors Liquidation Company debrief on IRS issues and next steps. Edit private letter ruling request.	2.2	557	1,225
SDS	3/1/2010	Update ruling request, new draft of environmental trust documents.	2.2	557	1,225
SDS	3/2/2010	Bankruptcy code research regarding types of claimholders.	2.1	557	1,170
SDS	3/2/2010	Technical research related to 1.468B-9 disputed ownership funds.	3.7	557	2,061
SDS	3/2/2010	Update and revise ruling request.	2.9	557	1,615
SDS	3/3/2010	Discussions with B. Collins and M. Gareau on ruling request drafting	2.9	557	1,615
SDS	3/3/2010	Update and revise ruling request.	3.8	557	2,117
SDS	3/3/2010	Technical research related to 1.468B-9 disputed ownership funds.	3.1	557	1,727
SDS	3/4/2010	Edits to ruling request and bankruptcy code research regarding claimholders.	3.1	557	1,727
SDS	3/4/2010	Update and revise ruling request.	3.3	557	1,838
SDS	3/5/2010	Update and revise ruling request.	3.2	557	1,782
SDS	3/5/2010	Technical research related to 1.468B-9 disputed ownership funds.	2.4	557	1,337
SDS	3/6/2010	Ruling request, update qualified settlement fund section.	1.2	557	668
SDS	3/7/2010	Update and revise ruling request.	3.3	557	1,838
SDS	3/7/2010	Edits to ruling request, discuss re-working of draft to move	2.9	557	1,615



		corporate discussion to the front.			
SDS	3/8/2010	Formatting/work in edits regarding qualified settlement funds from S. Duffley and R. Testoff.	2.7	557	1,504
SDS	3/8/2010	Work with M. Gareau to identify publicly available information to assist team in writing facts and background on bankruptcy.	3.1	557	1,727
SDS	3/8/2010	Ruling request edits and bankruptcy plan discussions with team.	3.6	557	2,005
SDS	3/9/2010	Ruling request drafting, changes and edits with M. Gareau.	4.2	557	2,339
SDS	3/9/2010	Work R. Testoff comments and edits into draft.	2.6	557	1,448
SDS	3/9/2010	Edits and follow-up with S. Duffley.	1.8	557	1,003
SDS	3/10/2010	Revisions to ruling request draft.	3.1	557	1,727
SDS	3/10/2010	Motors Liquidation Company research and review updated term sheets.	2.8	557	1,560
SDS	3/10/2010	Discuss Motors Liquidation Company open items and edits with team.	2.4	557	1,337
SDS	3/11/2010	Edits to qualified settlement funds and disputed ownership fund discussion.	1.9	557	1,058
SDS	3/11/2010	Revisions to request draft.	3.1	557	1,727
SDS	3/11/2010	Debrief with Deloitte team, make edits to master draft per comments from Deloitte team members	2.4	557	1,337
SDS	3/12/2010	Follow up questions regarding ruling request.	1.2	557	668
SDS	3/16/2010	Ruling request edits from M. Gareau.	2.6	557	1,448
SDS	3/16/2010	Edit private letter ruling request.	2.2	557	1,225
SDS	3/16/2010	Prepare write-up related to disputed ownership funds.	2.7	557	1,504
SDS	3/16/2010	Motors Liquidation Company ruling request.	3.3	557	1,838
SDS	3/17/2010	Motors Liquidation Company changes to qualified settlement fund section.	2.7	557	1,504
SDS	3/17/2010	Motors Liquidation Company ruling request edits.	3.2	557	1,782
SDS	3/17/2010	Update and revise ruling request.	3.4	557	1,894
SDS	3/18/2010	Read Motors Liquidation Company list of defined terms.	3.2	557	1,782
SDS	3/18/2010	Motors Liquidation Company ruling request edits.	2.6	557	1,448
SDS	3/18/2010	Discuss draft status.	2.3	557	1,281
SDS	3/19/2010	Motors Liquidation Company ruling request.	2.9	557	1,615
SDS	3/19/2010	Motors Liquidation Company defined terms.	2.4	557	1,337
SDS	3/19/2010	Motors Liquidation Company edits and changes to ruling request.	3.6	557	2,005
SDS	3/22/2010	Discussions with Deloitte team regarding status of ruling request and revisions to ruling request.	2.4	557	1,337
SDS	3/22/2010	Technical research regarding disputed & qualified ownership funds.	2.3	557	1,281
SDS	3/22/2010	Revisions to private letter ruling request.	3.6	557	2,005
SDS	3/23/2010	Motors Liquidation Company edits from B. Collins and M. Gareau.	2.9	557	1,615
SDS	3/23/2010	Revisions to private letter ruling request.	2.6	557	1,448
SDS	3/23/2010	Revisions to private letter ruling request.	2.8	557	1,560
SDS	3/24/2010	Motors Liquidation Company research regarding Colliers on Bankruptcy.	2.1	557	1,170
SDS	3/24/2010	Motors Liquidation Company edits from B. Collins and M. Gareau.	2.3	557	1,281
SDS	3/24/2010	Re-write section on Prior private letter ruling and the dissolution requirement of Motors Liquidation Company.	3.3	557	1,838
SDS	3/25/2010	Motors Liquidation Company ruling request, edits to qualified settlement funds and disputed ownership funds.	2.7	557	1,504
SDS	3/25/2010	Motors Liquidation Company research regarding private letter rulings citing section 468B and 368(a)(1)(G).	3.2	557	1,782
SDS	3/25/2010	Motors Liquidation Company edits related to the corporate section.	1.4	557	780
SDS	3/26/2010	Revisions to private letter ruling request.	2.7	557	1,504
SDS	3/26/2010	Revisions to private letter ruling request.	2.9	557	1,615

SDS	3/29/2010	Revisions to private letter ruling request and discussions with team regarding status.	2.1	557	1,170
SDS	3/31/2010	Revisions to private letter ruling request.	1.6	557	891
SDS	4/5/2010	Revisions to private letter ruling request.	2.3	557	1,281
SDS	4/6/2010	Research regarding liquidating trusts and revisions to private letter ruling request.	2.1	557	1,170
SDS	5/3/2010	Revisions to private letter ruling request.	4.2	557	2,339
SDS	5/4/2010	Revisions to private letter ruling request.	1.5	557	836
SDS	5/7/2010	Revisions to private letter ruling request.	1.6	557	891
SDS	5/7/2010	Review of language regarding liquidating trusts included within the private letter ruling request.	2.3	557	1,281
			<u>315.8</u>		<u>\$ 175,901</u>

**TESTOFF, ROBERT A**

RAT	1/14/2010	Conference call with client (R. Zublocki) and Weil. Internal Deloitte meetings & debriefs including: B. Collins, S. Duffley, and S. Starzynski.	1.6	837	\$ 1,339
RAT	1/20/2010	Research regarding qualified settlement fund private letter ruling.	1.9	837	1,590
RAT	1/21/2010	Research regarding qualified settlement fund private letter ruling.	1.5	837	1,256
RAT	1/25/2010	Discuss trust issues related to the draft ruling request.	0.5	837	419
RAT	1/27/2010	Research related to disputed ownership funds, qualified settlement funds and liquidating trusts.	1.6	837	1,339
RAT	1/28/2010	Research related to disputed ownership funds, qualified settlement funds and liquidating trusts.	2.9	837	2,427
RAT	1/29/2010	Technical research related to qualified ownership funds research.	6.2	837	5,189
RAT	2/1/2010	Research regarding qualified settlement funds and disputed ownership funds.	1.3	837	1,088
RAT	2/1/2010	Internal call to prepare for client meeting, regarding private letter ruling. Deloitte Attendance: S. Starzynski, H. Harman, B. Collins, M. Gareau & S. Duffley.	1.0	837	837
RAT	2/1/2010	Update call with client regarding private letter ruling. Attendance: R. Zablocki (client), S. Starzynski, H. Harman, B. Collins, M. Gareau & S. Duffley.	1.0	837	837
RAT	2/2/2010	Research regarding qualified settlement funds and disputed ownership funds.	0.3	837	251
RAT	2/2/2010	IRS Strategy call regarding private letter ruling. Attendance: S. Goldring (Weil), M. Goodman (Weil), R. Zablocki, J. Pae (Weil), S. Duffley, S. Starzynski, M. Gareau.	1.0	837	837
RAT	2/12/2010	Revisions to draft ruling request.	1.0	837	837
RAT	2/16/2010	Revisions to draft ruling request and discussions with team regarding status.	1.5	837	1,256
RAT	2/17/2010	Qualified ownership funds technical research for private letter ruling.	0.3	837	251
RAT	2/17/2010	Call with client, Weil, & Deloitte to report on 2/17/10 call with IRS. Client Attendance: R. Zablocki & J. Selzer. Weil Attendance: S. Goldring, M. Goodman, D. Berz, C. Parker, & M. Morton. Deloitte Attendance: S. Starzynski, S. Duffley, H. Harman, B. Collins & M. Gareau.	1.0	837	837
RAT	2/17/2010	Call with Internal Revenue Service regarding private letter ruling. Deloitte Attendance: M. Gareau and B. Collins.	2.0	837	1,674
RAT	2/24/2010	Call with Internal Revenue Service regarding qualified settlement funds and disputed ownership funds treatment. Deloitte Attendance: H. Harman, B. Collins & M. Gareau.	1.0	837	837
RAT	3/1/2010	Revisions to ruling request and discussions with team regarding status of the ruling request.	3.3	837	2,762
RAT	3/3/2010	Technical research related to qualified ownership funds research.	2.2	837	1,841
RAT	3/4/2010	Revisions to draft ruling request.	3.2	837	2,678
RAT	3/5/2010	Research regarding disputed ownership funds.	2.8	837	2,344
RAT	3/7/2010	Review and revisions of ruling request.	4.8	837	4,018
RAT	3/8/2010	Ruling request edits and bankruptcy plan discussions with team.	3.2	837	2,678
RAT	3/12/2010	Responding to follow up questions regarding ruling request.	1.0	837	837

RAT	3/24/2010	Revisions and comments regarding private letter ruling request.	3.7	837	3,097
RAT	3/25/2010	Review of private letter ruling request.	2.3	837	1,925
RAT	3/26/2010	Review of private letter ruling request.	0.5	837	419
RAT	4/27/2010	Conference call with M. Gareau and B. Collins regarding private letter ruling request.	2.0	837	1,674
RAT	5/12/2010	Research related to liquidating trusts regarding the private letter ruling request.	1.0	837	837
			<u>57.6</u>		<u>\$ 48,211</u>
<b>WASHINGTON, CAROL L</b>					
CLW	2/4/2010	Bankruptcy Administration – Preparation of Fee Application Information	0.9	80	\$ 72
			<u>0.9</u>		<u>\$ 72</u>
<b>WIGGINS, SCOTT B</b>					
SBW	5/28/2010	Research regarding 355(e) "Plan" Research.	2.5	557	\$ 1,393
			<u>2.5</u>		<u>\$ 1,393</u>
<b>Total hours and amount sought</b>			<u>914.4</u>		<u>\$ 579,817</u>

**Exhibit D**

**Deloitte Tax LLP**  
**Tax Service Providers and Tax Consultants to Motors Liquidation Company**  
**For the Months of January, 2010 through May, 2010**  
**Expenses**

Category	Date	Amount	Person	Description
Travel & Meal Expenses	3/13/2010		COLLINS, BRYAN P	Dinner expense for Deloitte Team. Attendance: B. Collins, M. Gareau, S. Starzynski, S. Duffley, H. Harman & R. Testoff.
		\$ 135		
		<u>\$ 135</u>		
		135	Total expenses and amount sought	